

EXHIBIT C

SUMMARY OF INVOICES ITEMIZED BY MATTER #					
<i>TH matter #</i>	<i>Service dates</i>	<i>Invoice No.</i>	<i>Professional fees invoiced</i>	<i>Expenses invoiced</i>	<i>Total invoiced</i>
00110	07/01/06 - 07/31/06	2172353	\$387.50	\$0.00	\$387.50
00110	08/01/06 - 08/31/06	2178336	\$3,307.50	\$14.05	\$3,321.55
00110	09/01/06 - 09/30/06	2181836	\$409.50	\$2,714.80	\$3,124.30
00110 Total			\$4,104.50	\$2,728.85	\$6,833.35
00129	06/01/06 - 06/30/06	2168409	\$407.00	\$6.60	\$413.60
00129 Total			\$407.00	\$6.60	\$413.60
00148	06/01/06 - 06/30/06	2168413	\$765.50	\$0.00	\$765.50
00148	07/01/06 - 07/31/06	2172354	\$1,181.25	\$0.00	\$1,181.25
00148	08/01/06 - 08/31/06	2178343	\$2,236.50	\$16.60	\$2,253.10
00148 Total			\$4,183.25	\$16.60	\$4,199.85
00153	08/01/06 - 08/31/06	2178346	\$72.50	\$0.00	\$72.50
00153 Total			\$72.50	\$0.00	\$72.50
00154	08/01/06 - 08/31/06	2178347	\$1,320.50	\$0.00	\$1,320.50
00154	09/01/06 - 09/30/06	2181596	\$130.00	\$0.00	\$130.00
00154 Total			\$1,450.50	\$0.00	\$1,450.50
00158	08/01/06 - 08/31/06	2178348	\$1,372.50	\$0.00	\$1,372.50
00158	09/01/06 - 09/30/06	2181598	\$398.00	\$0.00	\$398.00
00158 Total			\$1,770.50	\$0.00	\$1,770.50
00162	09/01/06 - 09/30/06	2181600	\$72.50	\$0.00	\$72.50
00162 Total			\$72.50	\$0.00	\$72.50
00169	06/01/06 - 06/30/06	2168414	\$868.50	\$204.20	\$1,072.70
00169 Total			\$868.50	\$204.20	\$1,072.70
00184	08/01/06 - 08/31/06	2178349	\$148.00	\$3.60	\$151.60
00184 Total			\$148.00	\$3.60	\$151.60
00186	08/01/06 - 08/31/06	2178356	\$675.00	\$0.00	\$675.00
00186	09/01/06 - 09/30/06	2181601	\$1,215.00	\$0.00	\$1,215.00
00186 Total			\$1,890.00	\$0.00	\$1,890.00
00198	09/01/06 - 09/30/06	2181603	\$60.00	\$0.00	\$60.00
00198 Total			\$60.00	\$0.00	\$60.00
00199	06/01/06 - 06/30/06	2168417	\$6,708.00	\$0.00	\$6,708.00
00199	07/01/06 - 07/31/06	2172355	\$130.00	\$1,101.80	\$1,231.80
00199 Total			\$6,838.00	\$1,101.80	\$7,939.80
00200	06/01/06 - 06/30/06	2168419	\$148.00	\$0.00	\$148.00
00200	07/01/06 - 07/31/06	2172356	\$92.50	\$1,043.40	\$1,135.90
00200	08/01/06 - 08/31/06	2178358	\$92.50	\$0.00	\$92.50
00200 Total			\$333.00	\$1,043.40	\$1,376.40
00203	06/01/06 - 06/30/06	2168420	\$277.50	\$1,089.20	\$1,366.70
00203	07/01/06 - 07/31/06	2172357	\$84.00	\$0.00	\$84.00
00203	08/01/06 - 08/31/06	2178361	\$555.00	\$0.00	\$555.00
00203	09/01/06 - 09/30/06	2181605	\$175.50	\$130.00	\$305.50
00203 Total			\$1,092.00	\$1,219.20	\$2,311.20
00204	06/01/06 - 06/30/06	2168421	\$198.00	\$0.00	\$198.00
00204 Total			\$198.00	\$0.00	\$198.00
00208	06/01/06 - 06/30/06	2168422	\$187.50	\$106.00	\$293.50
00208	07/01/06 - 07/31/06	2172358	\$2,602.50	\$396.30	\$2,998.80
00208 Total			\$2,790.00	\$502.30	\$3,292.30
00209	06/01/06 - 06/30/06	2168423	\$0.00	\$762.76	\$762.76
00209	07/01/06 - 07/31/06	2172359	\$462.50	\$0.00	\$462.50
00209	08/01/06 - 08/31/06	2178362	\$1,110.00	\$0.00	\$1,110.00

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00209 Total			\$1,572.50	\$762.76	\$2,335.26
00211	08/01/06 - 08/31/06	2178364	\$0.00	\$14.40	\$14.40
00211 Total			\$0.00	\$14.40	\$14.40
00212	06/01/06 - 06/30/06	2168425	\$277.50	\$0.00	\$277.50
00212 Total			\$277.50	\$0.00	\$277.50
00213	06/01/06 - 06/30/06	2168429	\$2,460.50	\$1,044.60	\$3,505.10
00213	07/01/06 - 07/31/06	2172360	\$55.50	\$0.00	\$55.50
00213 Total			\$2,516.00	\$1,044.60	\$3,560.60
00220	06/01/06 - 06/30/06	2168431	\$858.00	\$12.20	\$870.20
00220	07/01/06 - 07/31/06	2172361	\$468.00	\$0.00	\$468.00
00220	09/01/06 - 09/30/06	2181606	\$0.00	\$1,054.40	\$1,054.40
00220 Total			\$1,326.00	\$1,066.60	\$2,392.60
00221	06/01/06 - 06/30/06	2168432	\$888.00	\$0.00	\$888.00
00221	07/01/06 - 07/31/06	2172362	\$2,775.00	\$0.00	\$2,775.00
00221	08/01/06 - 08/31/06	2178366	\$185.00	\$1,007.00	\$1,192.00
00221 Total			\$3,848.00	\$1,007.00	\$4,855.00
00222	06/01/06 - 06/30/06	2168433	\$740.00	\$1,151.40	\$1,891.40
00222	08/01/06 - 08/31/06	2178368	\$216.00	\$130.00	\$346.00
00222 Total			\$956.00	\$1,281.40	\$2,237.40
00223	06/01/06 - 06/30/06	2168434	\$3,515.00	\$0.00	\$3,515.00
00223	07/01/06 - 07/31/06	2172363	\$2,460.50	\$1,044.20	\$3,504.70
00223 Total			\$5,975.50	\$1,044.20	\$7,019.70
00226	06/01/06 - 06/30/06	2168436	\$3,052.50	\$0.00	\$3,052.50
00226	07/01/06 - 07/31/06	2172364	\$240.50	\$0.00	\$240.50
00226	08/01/06 - 08/31/06	2178369	\$370.00	\$0.00	\$370.00
00226 Total			\$3,663.00	\$0.00	\$3,663.00
00227	06/01/06 - 06/30/06	2168438	\$84.00	\$130.00	\$214.00
00227	07/01/06 - 07/31/06	2172365	\$562.50	\$930.20	\$1,492.70
00227 Total			\$646.50	\$1,060.20	\$1,706.70
00229	07/01/06 - 07/31/06	2172366	\$112.50	\$0.00	\$112.50
00229 Total			\$112.50	\$0.00	\$112.50
00230	06/01/06 - 06/30/06	2168441	\$1,508.00	\$656.49	\$2,164.49
00230	09/01/06 - 09/30/06	2181608	\$3,146.00	\$0.00	\$3,146.00
00230 Total			\$4,654.00	\$656.49	\$5,310.49
00231	07/01/06 - 07/31/06	2172367	\$740.00	\$0.00	\$740.00
00231	08/01/06 - 08/31/06	2178397	\$425.50	\$0.00	\$425.50
00231 Total			\$1,165.50	\$0.00	\$1,165.50
00232	08/01/06 - 08/31/06	2178398	\$185.00	\$0.00	\$185.00
00232	09/01/06 - 09/30/06	2181609	\$1,480.00	\$0.00	\$1,480.00
00232 Total			\$1,665.00	\$0.00	\$1,665.00
00235	08/01/06 - 08/31/06	2178399	\$92.50	\$0.00	\$92.50
00235 Total			\$92.50	\$0.00	\$92.50
00237	08/01/06 - 08/31/06	2178400	\$92.50	\$0.00	\$92.50
00237 Total			\$92.50	\$0.00	\$92.50
00239	09/01/06 - 09/30/06	2181612	\$370.00	\$0.00	\$370.00
00239 Total			\$370.00	\$0.00	\$370.00
Grand Total			\$55,211.25	\$14,764.20	\$69,975.45

VALUE OF SERVICES ITEMIZED BY ATTORNEY/LEGAL ASSISTANT						
Name	Title	Date graduated law school	Date of Bar admission	Hours worked	Rate/Hour	Amount billed
Burick, Lawrence T.	Partner	1968	1968	0.50	\$330.00	\$165.00
Dortenzo, Megan D.	Partner	1995	1996	4.30	\$375.00	\$1,612.50
Elleman, Steven J.	Partner	1996	1996	25.85	\$315.00	\$8,142.75
Lienisch, Theodore D.	Partner	1976	1980	6.80	\$375.00	\$2,550.00
Erickson, Douglas E.	Sr. Attorney	1974	1989	61.20	\$260.00	\$15,912.00
Prince, Troy S.	Associate	2002	2004	1.50	\$185.00	\$277.50
Wasylyna, Victor J.	Associate	2003	2003	123.90	\$185.00	\$22,921.50
Lilly, Kenneth	Patent Agent	n/a	n/a	11.00	\$185.00	\$2,035.00
Kirchblum, David	Paralegal	n/a	n/a	1.50	\$125.00	\$187.50
Crawford, Collette S.	Document Analyst	n/a	n/a	3.50	\$145.00	\$507.50
Ison, Ann M.	Document Analyst	n/a	n/a	0.30	\$120.00	\$36.00
Waggoner, Julie	Document Analyst	n/a	n/a	7.20	\$120.00	\$864.00
Total				247.55		\$55,211.25

SUMMARY OF EXPENSES ADVANCED BY TYPE OF EXPENSE

<u>Type of Expense</u>	<u>Amount</u>
U.S. Patent & Trademark Office	\$11,540.00
FedEx	\$0.00
Photocopy	\$815.90
Wolcott & Company, Inc.	\$1,393.65
Dakatec (patent drafting formal patent drawings)	\$865.00
Facsimile Charges	\$0.00
Lexis Charges	\$0.00
Patent Download	\$12.00
Telephone	\$8.05
U.S. Postmaster, Express Mail	<u>\$129.60</u>
Total	\$14,764.20

DELPHI

DESCRIPTION OF SERVICES

In the period between June 1, 2006 and September 30, 2006, Thompson Hine LLP ("Thompson Hine") attorneys, patent agents and support staff worked on forty-one intellectual property matters for Delphi. Specifically, Thompson Hine attorneys and personnel worked on twenty-three utility patent applications, seven patentability studies, ten patent application amendments responding to Office actions and one provisional patent application.

With respect to amendments responding to Office actions, Thompson Hine staff review the communication from the United States Patent and Trademark Office ("Office Action") and enter pertinent identifying information and due dates into Thompson Hine's computer docket. The matter is then forwarded to an assigned attorney or patent agent who reviews the Office action and determines what amendment or other responsive action is necessary to place that particular patent application in condition for allowance. Next, the attorney or agent discusses the proposed action with the inventor or inventors to ensure that any amendments and arguments made or advanced are technically accurate. Such discussions often include a discussion of cited reference patents that may be included in the Office action. After the discussions are completed, the attorney or agent then prepares an appropriate responsive Amendment that is filed with the United States Patent and Trademark Office.

With respect to utility patent applications, the assigned Thompson Hine patent attorney or patent agent reviews the ROI (Record of Invention) pertaining to the invention, improvement or advancement, and in most cases, discusses the details of the invention with one of the inventors listed in the ROI. Such discussion is often followed by a patentability search that is conducted either by the attorney or a patent agent of Thompson Hine to determine whether there exists pertinent prior art patents that might have an effect on the patentability of the invention or the scope of any potential patent. After completion of the search, the results are reported to Delphi's Legal Department and the attorney prepares the patent application. After the preparation of the application, the inventor is sent a draft and invited to make comments and corrections to ensure that the application is consistent with the Record of Invention and is technically accurate. After the comments from the inventors are received, the application is finalized and is filed with the United States Patent and Trademark Office. If Thompson Hine files the application itself, Thompson Hine staff record the filing information and docket this event in a proprietary computer docket system for appropriate follow-up activity.

With respect to patentability studies, the assigned Thompson Hine attorney or patent agent receives the ROI from the Delphi legal staff and performs searches of the records of the United States Patent and Trademark Office for relevant patents. In some instances, this search is done by using an online searching tool such as Lexis/Nexis. The results are received and reviewed by the Thompson Hine attorney or patent agent and, in some instances, a verbal report was given to the Delphi attorney assigned to the matter. In other instances, a brief memorandum is prepared outlining the basis for the finding of patentability or non-patentability.

With respect to provisional patent applications, the assigned Thompson Hine attorney or patent agent reviews the ROI, discusses the aspects of the invention with at least one of the inventors

and prepares a provisional patent application. This provisional patent application is then sent to the inventors for review and comment. The comments received from the inventors are incorporated into the provisional patent application which is filed, either by Thompson Hine staff or by Delphi with the U.S. Patent and Trademark Office.